G. R. S. 58
Previous references.

File No. 216-10

1910-11
(Gen. Rev.)

Serial Nos. 1

Later references.

Rm 5-22 Vol: 1/2, 1-15, 16-2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1.

Part B. for December 1910.

SUBJECT.

Rules & procedure re the scrutiny of recovery of Revenue advances & loans & submission of timely petitions &c.

To (1) The Comptroller Cofoot
(2) Rev Commr in Mysore
(3) Dy Commrs of Districts

No R 3488-97 & 27. 12. 1910

In supersession of all previous orders, lays down rules & procedure in the matter of scrutiny of recovery of Revenue Advances & Loans and submission

2

GPB—8,000—7-4-07

S. Kappanna

of timely returns and accounts to higher authorities and requests the Revenue to see that these rules & Comptroller's subsidiary instructions are strictly observed and to warn local officers that any laxity on their part would be severely noticed by Govt

G.R.S.11] 1910-11

GENERAL AND REVENUE SECRETARIAT

(Gen Fin)

NOTES.

File No. 216-10

FILE HEADING.

Rules and procedure in the matter of Scrutiny of recovery of Revenue advances & loans, and the Submission of timely returns and accounts to higher authorities

From ~~The Comptroller~~

No. 16 Dated 13. 9. 10 Received

Diary No.	Enclos.	Spare Copies	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First sheet

GPB—30,000—3-4-07.

G. R. S. 12]
General and Revenue Secretariat.

Gl Fin File No. 216 of 1910-11

Serial No.

215

Submitted.

May the order issue?

Orders are solicited as to whether the order may be printed?

~~Hoo 86~~
29-11-10.

Keep file returned by Cur T.L. Inquiry to Cur. Rm. 30.11.10

Put Cyclostyled

30.12.

Sit annal to publish U.O. in the Readjustment. I do not think the draft is in the Whatever Byle - Please revise & submit Secy

8.12.10

Subd

The word unofficial ~~may be~~ is omitted ~~in the~~ + draft.

Subd.
Hoo (86).
9.12.10

10/12/10

Agreed

10/12/10

Mr
13/12

Issue 14.12.10.

To The Comptroller & Govt
" Revenue Commr in Mysore
" Dy Commrs of Districts
In No. Fe. 3488-97. 8,27. 12. 1910.
In supersession of all previous orders on this subject, lays down Rules

NOTE—Contn. sheet.

GPB—55,000—27-4-09

G. R. S. 12]
General and Revenue Secretariat.

Genl Jm File No. 216 of 1910

Serial No.	
1	Rules & procedure in the matter of scrutiny of recovery of Revenue advances and loans and the submission of timely returns and accounts to higher authorities & request Revd Commr to see that these rules & Comptroller's subsidiary instructions are strictly observed & to warn local Officers that any laxity in this respect would be severely noticed by Govt.

GPB—50,000—12-8-10

2 C Secs. 2/5

G.R.S. 13]

Asst. Secy 2nd

[To be used only for permanent record.]

The Comptroller desires me

to say that the references marked

A to F with the exception of

D which is put up may be

returned in the enclosed slip to be placed in the file before

submission to him.

18
17/9/10

13/9/10

Brancker
Please put up
this file before
Comptroller sees

17/9/10

(Ref. A)

Subject. The file is not in the Box.
The references are all
put up.
H.W.
15/9/10

15/9/10

Admiralty, S.W.
15/9/10

N. B.—Should routine notes
slips, the notes m
pasted on this form.

GPB—35,000—21-4-09.

* Extract enclosed.

A

In the file re annual investment of surplus cash not immediately required the Dewan was pleased to observe on 10th July 1910 as follows:-

"The D.C.B accounts and returns of * "
" these and other advances are not coming"
" up before me as one would wish, and"
" I doubt that the recoveries are being as"
" strictly watched as the collections of"
" Revenue"

* Land Improvement & Takavi.

B. 2. Government Order No. 2371-3/L.R.87 dated 28-8-1896 directs that D.C.B statements in the prescribed form should be submitted quarterly to Government for 3 kinds of loans viz.,

(1) For Irrigation wells
(2) " Sagavallikattes
(3) " Land Improvements

the collection column in the statement bearing the Treasury officer's certificate It is not clear why this order was not made applicable to the other 3 kinds of loans viz., (1) advances for Irrigation wells (2) Loans for Restoration of Tanks and (3) Takavi advances.

C. 3. In Government Order No. R. 3108-L.R. 212-06-1 dated 11th September 1906 certain powers regarding the grant of Land Improvement loans were delegated to the Revenue Commissioner, and presumably the D.C.B. at that regarding the loans

7879
16-9-10

have to be submitted to the Revenue Commi-
-sioner in the first instance. Whether be-
fore the delegation of the above power to
the Revenue Commissioner, the D.C.B. State-
ments were submitted to Government is not
known.

4. From the Revenue Commissioner's
docket No. 2434 dated 23-8-'10 it is seen
that these D.C.B statements are not being
sent to him by Deputy Commissioners regular-
ly in spite of repeated requisitions. A
similar complaint has been often made by
this office in so far as the returns re-
-quired to be sent to this office. (Vide ..
Pro: No.Fl:422-30/Gl:Fin:302-08 dated 15th
July 1909, Para 1).

Articles 131 to 133 Civil Account Code
(Volume I) prescribe the duties imposed on
the Revenue and Account Departments in the
matter of the Thakavi and Land Improvement
Loans and advances, and a strict observance
of these rules and the instructions con-
-tained in the Government Orders already is-
-sued seem necessary. This office has been
submitting annually to Government a state-
ment of all loans and advances both under
the old and new rules, shewing Districtwar,
the opening balance, the loans granted and
the recoveries made during the year, and the
closing balance.

5. The Government Order No.3371-8/L.
867 dated 22-9-1886 should be ...

Loans under the old rules.

(1) Advances for Irrigation wells (i.e., payments made during progress of work before ... being converted into loans)

(2) Loans for Irrigation wells.

(3) Loans for Sagavali kattes.

(4) Loans for improvement of lands plants &c.

(5) Loans for restoration of Tanks.

(6) Takkavi advances.

Loans under the revised rules.

(1) Loans for Improvement of lands.

(2) Takkavi loans.

made applicable to all the six kinds of Land Improvement and Thakavi loans and advances issued under the old rules and the two kinds under the new rules of November 1908. The fact that detailed accounts of the loans granted under the new rules are maintained in the Comptroller's Office should not, as is apprehended by the Revenue Commissioner absolve the Revenue Department of the duties devolving on them in the matter of prompt recovery of outstandings and supervision of accounts. This office will also if so desired by the Revenue Commissioner send quarterly or half yearly statements of the figures passing upon the Comptroller's books in respect of these advances so that he may exercise the necessary check on the entries in the D.C.B returns Vide article 133 (b) C.A.C. Vol:I. After the D.C.B statements of these loans are scrutinized by the Revenue Commissioner, they may, if necessary, be submitted by him to Government for their information.

J S Chakravarti

13-9-1910. **Comptroller.**

Draft order to be issued from Govt to prepare a table for Revenue Branch for further action

28/11/10

Submitted to the Dewan of Mysore.

a/c Loans

Please draft necessary orders to issue from Comptr & Govt. The draft for Govt will be submitted to Govt after approval

5/11

Let the necessary Mem: issue from Revenue Commr's & Comptroller's Branches before these orders are issued to Revenue Officers

Extract of para 5 of the Comptroller's Note dated 9th July '10 re annual investment of surplus cash not immediately required.

x x

5. The seasonal conditions so far are somewhat worse than normal. They are no doubt better than those of 1908-09, but still the rainfall is deficient and it has not been evenly distributed through out the State. We may, I am afraid, have to incur some expenditure in the shape of grain compensation allowance and also have to grant Takavi advances on a little more than the usual scale. It is desirable ... therefore that we should reserve about two lakhs for this purpose. A further sum of 3 lakhs may be reserved for other contingencies which may arise. This will leave us about 37 lakhs for investment this year.

x x x

Dewan's Order.

The D.C.B accounts and returns of these and other advances are not coming up before me as one would wish, and I doubt that the recoveries are being as strictly watched as the collections of Revenue.

10-7-'10.

Docket No. 2434 dated 17th August 1910, from the Revenue Commissioner in Mysore to the Comptroller to the Government of Mysore.

His letter No. 990/Loans 206, dated 10th August 1910, enquiring if any periodical revenue returns are submitted to this Office by the Deputy Commissioners, under Article 133 (a) of the Civil Account Code, Vol.I, to shew the demand collection and .. balance on account of Land Improvement Loans and Advances and if any regular check is exercised in regard to them.

In reply to the docket cited above, has the honour to state as follows:-

2. The Deputy Commissioners have to submit to this office quarterly Returns, in the form prescribed in Government Proceedings No. 2371-78/R.867 dated 28th August 1896, to shew the demand, collection and balance of loans granted for (1) irrigation wells, (2) for saguvali kattes and (3) for land improvements. But in spite of reminders issued from this office, these returns are not being received regularly so as to admit of a systematic (1) check or review. No such return appears to have been prescribed nor are any returns being submitted by Deputy Commissioners in regard to 'Takkavi' advances under Section 194 of the Land Revenue Code, but it is presumed that returns should be sent also in respect of these advances in the form referred to above.

3. Owing to the severe drought that prevailed in the year 1908-09 and its continued effect, the District Officers were expected to pay attention more to the disposal of applications for fresh loans than to the recovery of advances previously granted during the past two years. It is proposed to insist on stricter attention being paid to the recovery of instalments henceforward and steps will be taken to obtain the periodical returns d .. from the Deputy Commissioners in time and review the progress made in this behalf from time to time.

4. It may be added that Deputy Commissioners have to .. furnish in their Annual Administration Reports a full account of

the work turned out during the year, both in regard to the disbursement of fresh loans and the recovery of instalments due from the borrowers and the same is reviewed at length in the report submitted by this office.

5. It is not clear whether Article 133 of the Civil Account Code referred to in the Comptroller's docket is applicable to the system or accounts obtaining in this State in regard to these loans. The Comptroller's attention is invited to the remarks contained in para 1 of his circular No.2110/Loans 722-3 dated 23rd December 1908, ~~for~~ from which it would appear detailed accounts and recoveries of loans under the Revised Rules are maintained in his office. As requested by the Comptroller, Deputy Commissioners have been requested in this office circular No. 428-36 dated 19th January 1909 to submit monthly returns to his office. It is therefore doubtful if the check prescribed in the Civil Account Code should be exercised in this Office.

Copy
H. Mookerji Esq
Supdt. & Remembrancer
13/9/10

G.R.S. 13]

G.7.216-10

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

No: 607
29.11.10.

Memo —
The draft order to be
issued from Govt
House as ordered
by the comptroller is
is sent herewith with
their corrections
for ~~[illegible]~~ medical
being done
H.L. 28/11/10

To, The Supdt
Financial Branch
Genl & Rev Secretariat

Pen Dm
Open file
Md 29/11/10

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—85,000—21-4-09

11 Q.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

(1) Government order No.2371-73/R,867 dated 28th August 1896 requesting the Deputy Commissioners of Districts to submit quarterly demand collection and balance statements in the form prescribed on account of loans for (1) Irrigation wells, (2) Saguvali kattes and (3) Land Improvements.

Read also:-

(2) The following ~~Unofficial~~ note dated 13th September 1910 by the Comptroller on the subject:-

Government order No.2371-8 dated 28th August 1896 directs that the D.C.B. statements in the prescribed form should be .. submitted quarterly to Government for 3 kinds of loans Viz. (1) For Irrigation ~~of~~ Wells, (2) For Saguvali kattes and (3) For Land Improvements the collection column in the statement bearin the Treasury officers certificate. It is not clear why this .. order was not made applicable to the other three kinds of loans Viz., (1) Advances for Irrigation wells (2) Loans for Restoration of Tanks (3) Takavi ~~loans~~ Advances.

In Government order No.R.3105-44/L.R.212-C6-1 dated 11th September 1906 certain powers regarding the grant of Land Improvement loans were delegated to the Revenue Commissioner, and presumably the D.C.B. .. statements regarding them have to be submitted to the Revenue Commissioner in the first instance. Whether before the delegation of the above power to the Revenue Commissoner, the D.C.B. ... statements were submitted to Government is not known.

From the Revenue Commissioner's docket No.2434 dated 23rd August '10 it is seen that these D.C.B. statements are not being sent to him by Deputy Commissioners regularly in spite of repeated requisitions. A similar complaint has been often mede by this office in so far as the returns required to be sent to this .. office. (Vide Pro: No.Fl.422-30/G1:Fin.302-08 dated 15th July 1909 Para 1)

Articles 131 to 133 Civil Account Code (Volume I) prescribe the duties imposed on the Revenue and Account Departments in the matter of the Thakavi and Land Improvement Loans and advances, and a strict observance of these rules and the instructions contained in the Government Orders already issued seem necessary. This office has been submitting annually to Government a statement of all loans and advances both under the old and new rules, shewing District wise, the opening balance, the loans granted and the recoveries made during the year, and the closing balance.

The Government Order No.2371-8/L.R.867 dated 28th August 1896 should be made applicable to all the six kinds of Land Improvement and Thakavi loans and advances issued under the old rules and the two kinds under the new rules of November 1908. The fact that detailed accounts of the loans granted under the new rules are maintained in the Comptroller's office should not, as is apprehended by the Revenue Commissioner absolve the Revenue Department of the duties devolving on them in the matter of prompt recovery of outstandings and supervision of accounts. This office will also if so desired by the Revenue Commissioner send quarterly or half yearly statements of the figures passing upon the Comptroller's books in respect of these advances so that he may exercise the necessary check on the entries in the D.C.B returns vide article 133(b) C.A.C. Vol.I. After the D.C.B statements of these loans are scrutinized by the Revenue Commissioner, they may

Loans under the old rules.

(1) Advances for Irrigation wells (i.e., payments made during progress of work before ... being converted into loans).
(2) Loans for Irrigation wells.
(3) Loans for Sagavali Kattes.
(4) Loans for improvement of lands plants &c.
(5) Loans for restoration of Tanks.
(6) Takkavi advances.

Loans under the revised rules.

(1) Loans for Improvement of lands.
(2) Takkavi loans.

1/

may, if necessary, be submitted by him to Government for their information.

Order thereon No. H3488-97 Date 27-12-10
GF Fn 216-10-1

1. It has been repeatedly brought to the notice of Government that the recoveries of loans granted under the Land Improvement and Thakavi rules are not being regularly effected by the local Revenue officers, that proper scrutiny is not exercised in the timely preparation and submission of accounts and returns to higher authorities, and that a strict observance of the standing orders is very necessary to safeguard the interests of Government.

In the Government Order of 1896 read above quarterly D.C.B statements on account of the 3 marginally noted loans are required to be submitted by Deputy Commissioners; but the Revenue Commissioner to whom the control over the grant of Land Improvement Loans has been delegated by Government in their Order No.R.3105-44/L.R.212-06-1 dated 11th September 1906, reports that in spite of several reminders issued from his office the returns prescribed by Government are not being regularly received by him so as to admit of a systematic check or review. The Comptroller also complains that though it has been directed in para 30 of Government Order No.Fl:1150-1192 dated 9th February 1903, that the half yearly extracts of the ledgers of the Land Improvement loans granted under the old rules in force prior to November 1908, in respect of which detailed accounts are not maintained in his office, should be submitted to him ~~are not~~ they are not submitted till long after the period to which they refer.

(1) Loans for Irrigation wells.
(2) Sagavali kattes.
(3) Land Improvements.

Under Government Order No.10778-87/R.3868 dated 6th ~~January~~ June 1897 advances granted for Irrigation wells should ~~not~~ be converted into loans within a maximum period of 12 months from the date of the first advance and repayment ..

thereof

thereof should then commence, but that if default is made in the construction of the well the whole amount advanced is recoverable with interest as arrears of land revenue; but it has been found that in a number of instances in the Bangalore, ~~Kadur~~ Kolar, Tumkur and Chitaldrug Districts such advances granted in 1896 and 1897 are still outstanding.

Government are thus constrained to note with regret the laxity and indifference displayed by the Deputy Commissioners in this matter.

2. In supersession of all previous orders on the subject Government are pleased to lay down the following rules and procedure in the matter of scrutiny of recovery of revenue advances and loans and the submission of timely returns and accounts to higher authorities. The Revenue Commissioner is requested to see that these rules as well as any subsidiary instructions that may be issued by the Comptroller, are ... strictly observed in future and also to warn the local officers that any laxity in this respect on their part will be severely noticed by Government and that the officer/responsible for such laxity will be held personally ~~responsible~~ liable for any loss resulting to Government.

(1) The following are the several kinds of Land Improvement and Thakavi LOans under standing orders., Viz (a) Under the old rules.

(1) Advances for Irrigation wells.
(2) Loans for do do
(3) do do for Sagavali Kattes.
(4) do for Improvement of lands.
(5) do for restoration of tanks.
(6) Thakavi advances under the new rules. (b)
(7) Land Improvement Loans.
(8) Thakavi Loans.

The rules laid down hereunder will apply to all these 8 kinds of loans.

(ii) As laid down in articles 131 to 133 of Civil Account Code which prescribe the duties and responsibilities

of

of the Revenue, the Treasury and Account Departments, the Revenue Department will be responsible for the maintenance of detailed accounts of all loans and advances granted ... whether under the old or the new rules, for the exercise of proper scrutiny in the matter of the timely collection of the instalments of repayments as they fall due, and for the submission of periodical returns to the Revenue Commissioner.

(iii) Quarterly statements in the form herein prescribed Form A- will be submitted by Deputy Commissioners to the ... Revenue Commissioner before the end of the month following the quarter in respect of all the 6 kinds of loans under the old rules as well as the 2 kinds under the new rules of November 1908 specified above. The fact that detailed accounts of loans granted under the latter rules are maintained in the Comptroller's Office will not absolve the Revenue Department of the duties devolving on it in ensuring prompt recovery of outstandings and timely submission of accounts. With these quarterly returns the Deputy Commissioners will also submit a memorandum setting forth the figures of the Treasury account and agreeing ~~therein~~ them with the figures of their statements.

(iv) The Comptroller will after the close of every half year's accounts and within a period of 3 months from the ... close of each half year send to the Revenue Commissioner a return in Form B shewing the figures that pass on his books in respect of these loans and advances under the ~~orders~~ old as well as the new rules and will also communicate to the Revenue Commissioner any irregularities and omissions noticed in the audit of the individual accounts under the new rules.

(v) The Revenue Commissioner will review the quarterly returns submitted by the Deputy Commissioners as they are received in his office and also check them with the Comptroller's half yearly returns. In the section relating to loans

in

in his annual administration report to Government the Revenue Commissioner will also briefly indicate whether the quarterly returns were submitted to him for review by the Deputy Commissioners regularly and refer to the action taken by him in respect of them during the year.

Secretary to Government.

To The Comptroller to Govt
" Revenue Commissioner in Mysore
" Deputy Commissioners of Districts.

Demand, Collection and Balance Statement under Loans for ..... in the ..... district

for 4 during the quarter ending 191

Taluq	Demand.					Collection			Balance			Particulars of balance		Steps taken to realize the arrears due	Remarks
	Un Collected balance upto the end of last quarter			Demand for the current quarter	Total	Out of previous years demand	Out of Current years demand	Total	Out of previous years demand	Out of Current years demand	Total	Name of Defaulter	Amount of arrears due.		
	Of previous years	Of Current year	Total												

N.B. No amount need be entered in this Statement under the "head" Demand for the current quarter unless the demand actually falls due for the quarter for which the Statement is prepared.

25-11-10

Statement of loans granted for ---- --

Form B

Districts	Opening Balance on 191	Payments											
		January / July		February / August		March / September		April / October		May / November		J / De	
		Dr Cash	By Transfer	Dr Cash	By Transfer	Dr Cash	By Transfer	Dr Cash	By Transfer	Dr Cash	By Transfer	Dr Cash	
Bangalore													
Kolar													
Tumkur													
Shimoga													
Kadur													
Chitaldrug													
Mysore													
Hassan													
Total													

Comptroller's Office
191 .

Loans for the Half year ended

1910

...ne ...ember		Total including Opening Balance	Recoveries												Closing Balance On ---- 191
			January July		February August		March September		April October		May November		June December		
By Transfer			To Cash	By Transfer	To Cash	By Transfer	To Cash	By Transfer	To Cash	By Transfer	To Cash	By Transfer	To Cash	By Transfer	

Assistant Comptroller

25-11-10